UST Analysis - June 4, 2002 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01. **Pricewaterhouse - Matter by Focus Areas**

(Grouping by U.S. Trustee for Review Purposes)

	Analysis	ns Resolution Process	Sub-total	Tax Matters	Financial Statement Modeling	Financial Statements	Cash Flow Analysis	Asset Sales/Valuation Issues	CPUC Plan of Reorganization	Plan of Reorganization	Professional Fee Review	Sub-committee Matters	Committee Matters	and Plan	Committee, Disclosure Stmt		Sub-total	Travel Time	Professional Fee Review	ional Compensation Mtrs	ters & Applications	Extra-net Web Site	Coordinating with Debtor	Bankruptcy Reporting	General Bankruptcy Matters					
	51.7		1593.1	0	207.1	89.7	119.4	336.5	0	190.4	0	180.4	469.6				1152.6	132	0	125.4	269.9	222	117.7	285.6		Apr-Jul 01	Hours	Total	First Fee 2nd Fee Application Application	HOURS BILLED
	136.9		1669.6	198.5	354.3	68.7	84.9	257.9	0	335.8	-148	235.6	281.9				457.4	5	148	33.8	137.2	2.6	27.3	103.5		Aug-Nov 01	Hours	Total	2nd Fee Application	ED
	147		240,4	34.7	46.3	1.4	19.4	6.4		81.2		35.8	15.2				35.5	0		0	28	0	3.1	4.4		Dec-01			- CUI	
	449		330	45.1	17.8	15.3	27.9	8.6	3.5	138.5		47.2	26.1				117.4	0		0	65.3	0	0.8	51.3		Jarr-02			RRENT BII	
	16.1		337.7	4.7	19.9	21	19.9	0	116.1	33.5		68.6	22				78.7	3.5		0	52.9	0	0.2	22.1		Feb-02 1			CURRENT BILLING PERIOD (3rd)	
	58.6		262.7	2.2	74.8	47.4	12.3	14.4	47.4	38.3		5.5	20.4				95.4	0		0	46.6	0	5.1	43.7		Mar-02 D	31	Tot	UOD (3rd)	
	1943		1170.8	86.7	158.8	85.1	79.5	29.4	167	291.5	0	157.1	115.7				327	3.5	0	0	192.8	0	9.2	121.5		Dec-Mar to	3rd Period F	Total Hours C		
	-2.6		498.8	-111.8	-195.5	16.4	-5.4	-228.5	167	-44.3	148	-78.5	-166.2				-130.4	-1.5	-148	-33.8	55.6	-2.6	-18.1	18		to Hrs. 2nd Ma	Hrs. 3rd Ap	Compare	. c	11
	322.9		4433.5	285.2	720.2	243.5	283.8	623.8	167	817.7	-148	573.1	867.2		***	***	1937	140.5	148	159.2	599.9	224.6	154.2	510.6		March 2002	Apr 01 thru	To Date	Cumulative Hours	
		4	\$7				****	 1					2		***	2	53		****	****	***	****	****	·		Apr	 F	T.	Appli	
1.17%	\$21,133	40.14%	\$722,335	0	74,531	33,637	41,878	136,999	0	103,375	0	87,836	244,079	_		1.64%	\$389,370	52,316	0	55,587	63,850	64,278	58,522	\$94,817		Apr-Jul 01 /	Fees	Total	Application /	
4.31%	\$54.612	56.95%	\$722,236	86,642	133,198	22,913	34,001	78,656	0	169,914	41,105	86,162	151,855			11.76%	\$149,127	2,585	41,105	15,528	43,403	570	10,358	\$35,578		Aug-Nov 01	Fees	Total	2nd Fee Application	
	\$6,402		\$109,162	14,578	15,333	509	7,937	2,566	0	44,607		14,916	8,716				\$8,335	0		0	5,264	0	1,294	\$1,777		Dec-01			CUI	
	\$18,847		\$137,743	19,206	3,918	4,405	11,666	3,312	1,664	67,627		11,241	14,704				\$31,368	0		0	19,362	0	300	\$11,706		Jan-02			CURRENT BILLING PERIOD (3rd)	FEE
	\$7,161		\$144,470	1,954	7,085	4,892	8,162	0	58,954	15,251		18,628	29,544				\$17,079	2,082		0	6,877	0	119	\$8,001		Feb-02 1		2000	LING PEI	FEES BILLED
	\$21, 251		\$ 02,016	1,077	24,590	14,729	4,661	3,299	22,805	18,519		1,411	10,925				\$20,464	0		0	4,896	0	2,615	\$12,953		Mar-02			RIOD (3	
6.29%	\$53,661	57.85%	\$493,391	36,815	50,926	24,535	32,426	9,177	83,423	146,004	0	46,196	63,889			9.06%	\$77,246	2,082	0	0	36,399	0	4,328	\$34,437		Dec-Mar to Hrs. 2nd	3rd Period	Total Fees		
	-\$951		-\$228,845	-\$49,827	-\$82,272	\$1,622	-\$1,575	-\$69,479	\$83,423	-\$23,910	\$41,105	-\$39,966	-\$87,966				-\$71,881	-\$503	-\$41,105	-\$15,528	-\$7,004	-\$570	-\$6,030	-\$1,141				Compare	(
3.30%	\$129,406	49.43%	\$1,937,962	\$123,457	\$258,655	\$81,085	\$108,305	\$224,832	\$83,423	\$419,293	-\$41,105	\$220,194	\$459,823			15.71%	\$615,743	\$56,983	\$41,105	\$71,115	\$143,652	\$64,848	\$73,208	\$164,832		March 2002	Apr 01 thru	To Date	Cumulative	

Pricewaterhouse - Matter by Focus Areas Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01. UST Analysis - June 4, 2002

(Grouping by U.S. Trustee for Review Purposes)

		TOTAL		Sub-total	Other Matters	Emp. Issues-Ben./Retention	Other Matters		Executory Contracts Analysis	Suppliers	Fower Flourners and	Down Producers and	Sub-total	TAG VEATER	Have Review	DANK Collingers/ triminger	TWP Contracts / Analysis	CPUC Review	Financial Grid Load Modeling	ISO and CAL PX	CPUC,DWR, State of Calit.,							
		4544.9		64.7	51	13.7		,	426.4				1230,4	1007	99.5	46.3	237.2	250.6	622.8		ļ., —	Apr-Jul 01				rinst ree	THE PROPERTY OF THE PARTY OF TH	HOTIRS BILLED
		3173.5 452.8		15 0	15				 3/.0			···	207					318.6 24.2	13.1 0			Aug-Nov 01 Dec-01		T CIM				
		667.4		0 0	0				T-M-M				, mon	1607	0	14.5	84.3	61.9	0			Jan-02 Feb-02				CURRENT BILLING PERIOD (3rd)		
Les		537.9 563.8 2221.3		0 0	0				2010	7.6				695 149.5	0.5		20.9 19.2	41.7 50.4				Mar-02	3	and	Total	G PERIOD (3rd)		
Less Disallowed Fees Adjusted Fees		2221.3 -952.2		0 -15					DOMESTIC	777			2000	517 -340		39.6 15.5	236.3 -235.3					Dec-Ivial to the time	L	Hrs. 3rd	Total Hours Compare		60	
11		99,19.7		79.7	00	13./	12 7			506.2				2630.4		110	945.1	747.41	0,000	à à		in the state of th		<u>.</u>			Cumulative F	
-186,022 \$1,613,531	98.83%	\$1,799,553 \$1,268,138	1.26%	\$22,/58	TOO,OT	16.684	6 074		 10.02%					\$463,713		18,726	88,675			210 405			3			"	First Fee 2nd	
	95.69%	,268,138 \$190,651	0.52%				>		1	\$17,404 \$9,225			25.29%	\$320,693 \$57,527		10,471 3,965		130,307		7,000			Aug-Nov 01 Dec-01	Fees	Total	Application	2nd Fee	
		\$254,342		90			0			\$6,435				\$59,949	0	7,834	27,570	0000	34 345	9			Jan-02 Feb			OTGETT STORY	TERRINERALI	FEES BILLED
		\$208,316 \$199,458		40			0			\$11,399 \$1,620				\$28,207 \$54,107		3,651 4,499			16 200 22 840	0 19.569			Feb-02 Mar-02				CITERRALL BILL INC. PERIOD (3-d)	LLED
	93.09%	\$852,899	132	0.00%	85		0_		3.36%	28,679 \$1			23.42%	\$199//9U -\$120/9						19,569 \$13			Dec-Mar to Hrs. 2nd	3rd Period Fees 3rd	Total Fees Compare		<u>Q</u>	
\$3,734,568	-186,022	% 70% as 70%		2000000			\$0 \$6,074		5.77%	\$11,275 \$226,327			25.10%							\$13,570 \$236,063			. 2nd March 2002			_	Cumulative	

Pricewaterhouse by Focus Area (Grouping by U.S. Trustee for Review Purposes)
Page 2 of 2

Pricewaterhouse - By Accountant
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - June 4, 2002

		1						\$1,613,511	Adjusted Fees											
							П		Less Disallowed Fees	Less D										
\$190,651 \$254,342 \$208,316 \$199,590 \$852,899 -\$415,238 \$3,920,569		342 \$208,316 \$199,590	342 \$208,316	342	\$254,		\$1,268,137	\$1,799,533	9,939.7	-952.2	2,221.3	563.8	537.3	667.4	452.8	3,173.5	4,544.9		TOTAL	
1,280 1,500 1,852 4,632 \$4,632 0.54%	1,500 1,852	1,500		1,280			0	0	112.5	112.5	112.5	43.0	37.5	32.0		0	0	\$40	Paraprof.	Dolan
												z	п	п	10				Number of Accountants	×
45.75%	tooloou aroulou	oot took	- 1	7,000		т		47.30%	61.54%		57.40%					64.26%	61.66%	E.	% to Total	010
\$66.125 \$105.087 \$390.18	\$66 125 \$105.087	\$66.125	ı	3	\$130.400	\$88.573	\$634.70	\$851.161	6.117.0	-764.3	1.275.1	344.7	2423	417.3	270.8	2.039.4	2.802.5	clatos	Sub-total Managers & Association	Sub-tot
,	,	,						737 778	800.0	0.0	00	2	3 3	800 0	1	senciates - Page 3	Other More
_	0	0		0			600	****	3.0	-3.0	0.0	0	0	0	0	3.0	0	\$200	Associate	
0 0	0 0	0		0				1000	69.9	-69.9	0.0	0	0	0	0	69.9	0	\$250	Associate	В
0 0	0	0		0				55,240	412.2	-136.0	0.0	0	0	0	0	136.0	276.2	\$200	Associate	Ortwein
0	0	0		0				36,300	121.5	-0.5	0.0	0	0	0	0	0.5	121.0	\$300	Senior Assoc.	Ackerman
0 0 .	0	0		0			10,200	2000	34.0	-34.0	0.0	0	0	0	0	34.0	0	\$300	Senior Assoc.	Jackson
0	0	0		0			4,500	*****	12.0	-12.0	0.0	0	0	0	0	12.0	0	\$375	Manager	Forgue
0	0	0		0			9,600	8000	24.0	-24.0	0.0	0	0	0	0	24.0	0	\$400	Manager	Mount
0 0	0	0		0				54,000	233.9	-89.9	0.0	. 0	0	0		89.9	144.0	\$375	Manager	Vandervoort
1,125	1,125	1,125		,					23.5	-17.5	3.0		3.0			20.5		\$3/5	Manager	Waingortin
2,040		45/	48/			1,200	1/,003		2 00.0	10.4	9.5	, ,	3.5		, 4	2,30		CZCE	being Assoc.	Chen
1,080	460	8 8		2	~			02,420	J#0.0	, i	0.4	2.5	1 .	, <u>#</u>		n 00.	0.404	300	Associate	remi
100	100	460		3	9			1000	240 4	17.	. !	. !	ن د د	ì.		n (2046	300	Amariah	Datit
7.614 7.614	7.614	100		,	11/00		********	0,700	27.7	27.7	27.7	27.7	o :	, o i	0 ;	0 2.0	0 6	\$275	Senior Assoc	Samson
18 320	400	400		_	11 000	480	21 020	340	<u>1</u> 2	-00	45.8	_	10	27.5	173	,, ,,	ю л	8	Manager	.
18,663 18,663	18,663								67.9	67.9	67.9	67.9	0	0	0	0	0	\$275	Senior Assoc.	Agam
18,157 6,072 48,109	18,157 6,072	18,157		7	16,847			*****	534.0	16.0	275.0	34.7	103.8	96.3	40.2	259.0	0	\$ 175	Associate	Sin
22,791 25,039 145,593	22,791 25,039	22,791		•	57,843			211,500	1,535.3	-194.5	388.4	66.8	60.8	154.3	106.5	582.9	564.0	\$375	Manager	Young
) 22,705 47,299 147,036 -\$62,524	22,705 47,299	22,705		$\overline{}$	43,890	33,142	209,560	196,073	1,700.7	-192.2	452.6	145.6	69.9	135.1	102.0	644.8	603.3	\$325	Senior Assoc.	Neis
																				ASSOCIATES
									***									ND	MANAGERS, SR. ASSOCIATES AND	MANAGERS,
53.71%	53.71%						49.95%	52.70%	37.33%		37.53%	_				35.74%	38.34%	¥.	% to Total	
\$140,691 \$92,651 \$458,082 \$175,353	\$92,651		\$140,691		\$122,662	\$102,078		\$948,373	3,710.2	-300.4	833.7	176.1	257.5	218.1	182.0	1,134.1	1,742.4	tons	Sub-total, Partners & Directors	Sub-to
0 0 0 50	0		0	1	0			17,550	39.0	0	0	0	0	0	0	0	39.0	\$450	Director	Schulte
0 0 0	0		0		0	0	0	1,125	2.5	0	0	0	0	0	0	0	2.5	\$450	Director	Me
0 0	0		0		0	0		81,180	164.0	0	0	0	0	0	0	0	164.0	\$495	Director	D
0	0		0		0			2,261	3.8		. 0	. 0		0		. 0	3.8	\$595	Partner	Rudolinh
	0		0		0	•		32,832	51.3	_0	0	0	0	0	0	0	51.3	\$640	Partner	Keenan
0 0 -\$595	_0		0		0	0	595		1.0	-1.0	0	0	0	0	0	1.0	0	\$595	Partner	Galanis
990 -\$18,860	0 495	0		٠.	495		19,850		42.1	-38.1	2.0	1.0	0	1.0	0.0	40.1	0	\$495	Partner	McManus
0 357 4,936	0 357	0			2,378	2,201	18,683	5,296	48.6	-23.1	8.3	0.6	0	4.0	3.7	31.4	8.9	\$595	Partner	Pellervo
22,336 1,600 79,808	22,336 1,600	22,336			18,240	37,632		138,240	586.4	-121.0	124.7	2.5	34.9	28.5	58.8	245.7	216.0	\$640	Partner	Hamilton
43,543 13,144 110,821	43,543 13,144	43,543			36,28/			1/1,4/9	0.7/00	.6.	186.3	1	/3.2	01.0	30.0	193.0	2.86.2	9040	Parmer	Keiss
31,162 39,435 127,157	31,162 39,435	31,162			39,612			256,445	447.L	£ 7 6.0%	196.3	30.3	72.4	61.0	20.5	1020	399.0	#50.50 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Partner	Lumsden
21 160 20 495 107 157	21 160 20 425	21 160			20,610			3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	034 1	75.5	2128	6 2	3	44	3 1	380 2	421.0	6 f f f f	Dail	1
\$43.650 \$37.620 \$134.370 -\$15.750	\$43.650 \$37.620	\$43,650			\$25.650	\$27.450	\$150.120	\$241,965	1,169.9	-35.0	298.6	83.6	97.0	57.0	61.0	333.6	537.7	\$450	Director	Ho
		-				_	,									,	ļ	Rate	PARTNERS	DIRECTORS & PARTNERS
<u> </u>	Mar-02		Feb-02		Jan-02	Dec-01	Aug-Nov 01	S Apr-Jul 01	March 2002	<u> </u>	Dec-Mar	Mar-02	Feb-02	Jan-02	Dec-01	Aug-Nov 01	Apr-Jul 01 Aug-Nov 0	Hourly		
	3rd Period						Fees	Fees	Apr 01 thru		3rd Period					Hours	Hours			
Total Fees Compare	Total Fees			- 1			Total	Total	To Date	Compare	Total Hours					Total	Total			
CURRENT BILLING PERIOD (3rd)	ILLING PERIOD (3rd)	ILLING PERIOD	ILLING		RRENT B	CU	Application	Application	Hours	•	D (3rd)	CURRENT BILLING PERIOD (3rd)	BILLING	CRENT I	cui	and ree	Application			
FEES BILLED	PEES BILLED	FEES BILLED	PEES BILLE									LLED	HOURS BILLED	-						
				1				1										_	151 Analysis - June 4, 2002	UST Anaiy

Ernst & Young - Current Billing Period for Professional (July, 2001 - March, 2002*)

EXHIBIT N

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01. UST Analysis - May 28,2002

53.4 32,357	53.4	6,858	23.3	52.5 23,295 23.3		25,274	64.4	602.7 279,472		44,139	920 411,393 123.7 44,139	411,393	920	ng Category	Total by Billing Category
												67,924	247	usted	Carlson Adjusted
				(2,889)	(10.5)							(2,889)	(10.5)	son	Adjustment to Carlson
		6,078	22.1	6,105	22.2	10,643		36,493	132.7	11,495	41.8	70,813	257.5	\$275	Carlson
374	1.1			1,326	3.9	374	1.1	204	0.6	16,864	49.6	19,142	56.3	\$340	Frazier
						523	1.1	157,320	331.2			157,843	332.3	\$475	Peko
5,463	11.5			14,203	29.9	4,180	8.8	11,875	25.0	14,155	29.8	49,875	105	\$475	Thomas
26,520	40.8	780	1.2	4,550	7.0	9,555	14.7	73,580	113.2	1,625	2.5	116,610	179.4	\$650	Nachimson
														Hr.Rate	By Accountant
32,357	53.4	6,858	23.3	23,295	52.5	25,274	64.4	279,472	602.7	44,139	123.7	411,393	920.0	ng Category	Total, by Billing Category
				(2,889)	(10.5)							(2,889)	(10.5)	Fee App	Adjust Electronic to Fee App
		4,180	15.2									4,180	15.2		March, 2002
								12,893	29.5			12,893	29.5		December
								7,223	18.7			7,223	18.7		Noaber
								11,950	23.5			11,950	23.5		9
						2,475	8.2	57,128	121.0			59,603	129.2		September
8,710	13.4	2,158	7.3	2,618	7.3	8,483	27.1	99,188	218.5			121,155	273.6		August
23,647	40.0	520	0.8	23,566	55.7	14,317	29.1	87,244	183.4	44,139	123.7	193,432	432.7		July
								3,848	8.1			3,848	8.1		June, 2001
Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours		By Month
Mtgs/Conf.	Cred.Comm.Mtgs/Conf.	lications	Expense Applications	quests	of Info Requests	fatters	Financing Matters	າ of Plan	Formulation of Plan	88	Process	arch-02*	July-01 - March-02*		
& Partic. In	Preparation & Partic. In	of Fee/	Preparation of Fee/	Review	Preparation/Review		Participation in Other	on and	Negotiation and	agement	Claims Management		Total		
												SAME ACTIVITIES AND ADDRESS OF THE PERSONS ASSESSED.	A STANDARD S		

^{*} Includes several hours of June, 2001 time not billed in first fee application.

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01. THE BRATTLE GROUP, INC. - 1st Interim Fee Application Covering September, 2001 - March, 2002

UST Analysis - June 3, 2002

ald uc	gregation	its disag	lement	val to imp	\$755,309 FERC approval to implement its disaggregation plan.	\$755,309	3142.4						100.00%	\$755,309		100.00%	3,142.4		E E
	h which	through	wer Act	ederal Po	205 of the Federal Power Act through which PG&E seeks	700.4	30./		5 #0/0/	hining) non	ree Application (painting #0/0)	-	0.010	4 200		40.00	26.7		Nescencii orani
	nder se	ations u	applica	s pending	with PG&E's pending applications under sections 203 &	164,855	538.3	8	Public Policy COC Test (Billing #578)	COCTest	ublic Policy	- h-	21.38%	161,521		23.43%	736.4		Associates
	nony in	rt testin	nd expe	nalysis, an	82,350 statistical analysis, and expert testimony in conjunction	82,350 s	367.3		#478)	tal (Billing	Cost of Capital (Billing #478)	•	8.46%	63,924		8.46%	265.9		Sr. Consultants
	rsed on	тиу тосс	e prima	G&E WeI	services to I Gozz were primarily locused on consultation,	160,629	691.0		#278)	ice (Billing	Cost of Service (Billing #278)	^	5.37%	40,563		3.99%	125.5		Sr. Advisors
, 7	and on committati					74	1509.2		#178)	est (Billing	Public Interest (Billing #178)		36.60%	6,441		22.87%	18.7		Principals
2.	yment fee and	Brattle's Scope of Employment The Brattle Groun's fee ar	Scope o	Brattle's	According	Fees	Hours			Category	Totals by Category		% of Fees	Fees		% Hours	Hours		Totals by Position
1 11			Ì			,		Ï		9	11	80	4	15	22	9		Number of People	
41	\$3	\$3,851 \$9,899 \$26,981	\$9,899	\$3,851	\$221,868	\$395,473	\$68,261		3,142.4	148.0	121.1	45.3	23.3	845.8	1,696.5	262.5			
01	1	980							29.0	15.0	14.0						\$70	G.Csl's Dept	Yakovakis
w	41	1,859							7.7	1.4	6.3						\$295	G.Csl's Dept	Levine
0		2,248	3,263	2,900	5,583	10,440			168.5		15.5	22.5	20.0	38.5	72.0		\$145	Research Staff	Stergiopoulos
00	1,37	73							10.0	9.5	0.5						\$145	Research Staff	K
0		943	0	0	580			2.10	10.5		6.5			4.0			\$145	Research Staff	Ja
9	1,96	1,566	581	271	17,399	30,729	7,634		388.1	12.7	10.1	3.8	1.8	112.3	198.3	49.3	\$155	Research Staff	Synder
\circ		0	0	0	0	7,324			47.3						47.3		\$155	Research Staff	Mader
0		0	0	0	0	814			5.3						5.3		\$155	Research Staff	Lee
0		0	0	0	0	24,296			147.3						147.3		\$165	Research Staff	Kuebler
0		0	0	0	990				6.0					6.0			\$165	Research Staff	Costescu
0		0	0	0	2,640	2,063			28.5					16.0	12.5		\$165	Research Staff	Church
ယ	8,233	1,758	0	0	26,733	42,550	3,608		448.0	44.5	9.5			144.5	230.0	19.5	\$185	Research Staff	Schumacher
0		0	0	0	0	2,700			13.5						13.5		\$200	Associate	Villadsen
0		600	1,550	0	12,650	22,550			187.1	0.3	3.0	7.8		63.3	112.8		\$200	Associate	Quinn
0		0	0	0	0	3,150			15.8						15.8		\$200	Associate	Leonard
0		0	0	0	0	22,200			111.0						111.0		\$200	Associate	Celebi
0		0	440	0	9,680				46.0			2.0		44.0			\$220	Associate	Zhou
6	11,17	4,070							69.3	50.8	18.5						\$220	Associate	Broehm
이		0	0	0	15,600	38,820	11,400	25	274.3					65.0	161.8	47.5	\$240	Associate	Downie
0		0	0	0	0	4,875			19.5						19.5		\$250	Associate	Chodorow
NI	1,51	3,792	120	0	19,260	32,940	5,460		262.9	6.3	15.8	0.5		80.3	137.3	22.8	\$240	Sr.Consultant	Basheda
\circ		0	0	0	0	840			3.0						3.0		\$280	Sr. Consultant	Chupka
0		0	0	0	0	1,800	900		9.0						6.0	3.0	\$300	Sr. Advisor	В
이		0	0	0	0	15,113	22,750		116.5						46.5	70.0	\$325	Sr. Advisor	Li v
0		0	0	0	1,853	31,065	9,690		149.5					6.5	109.0	34.0	\$285	Principal	Vibert
0		0	0	305	37,591	9,531			155.5				1.0	123.3	31.3		\$305	Principal	Borucki
0		0	195	0	23,010	40,268	2,145	50	168.3			0.5		59.0	103.3	5.5	\$390	Principal	Kolbe
Õ	3,188	9,095	3,188	0	18,488	44,094	4,675	7	194.7	7.5	21.4	7.5		43.5	103.8	11.0	\$425	Principal	Fox-Penner
0		0	\$563	\$375	\$29,813	\$7,313			50.8			0.8	0.5	39.8	9.8		\$750	Principal	Myers
																	Hrly Rate	Position	Person
																		TH BY PERSON	HOURS BY MONTH BY PERSON
11 1	28,977	26,981	9,899	3,851	221,868	395,473	68,261	<u> </u>	3,142.4	148.0	121.1	45.3	23.3	845.8	1,696.5	262.5	#	TOTAL HOURS and FEES by MONTH	TOTAL HOURS
	Mar-02	Feb-02	Jan-02	Dec-01	Nov-01	Oct-01	Sep-01		TOTAL	Mar-02	Feb-02	Jan-02	Dec-01	Nov-01	Oct-01	Sep-01		Economic Consulting Firm	Economic Co
1 I		SHEH	NOUP'S	THE BRATTLE GROUP'S FEES	THE BR.						HOURS	THE BRATTLE GROUP'S HOURS	ATTLEG	THE BR					
																			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

Brattle Group Summary
Page 1 of 1

EXHIBIT O

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01. UST Analysis - June 10, 2002 National Economic Research Associates (NERA) - 1st Interim Fee Application Covering September, 2001 - March, 2002

				Ŋ	NERA'S HOURS	OUR								NERA'S FEES	FEES			
Economic Consulting Firm		Sep-01	Oct-01	Nov-01	Dec-01 J	Jan-02 Feb-02		Mar-02	TOTAL	Sep-01		Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
HOURS BY MONTH BY PERSON																		
Person Position Hrl	Hrly Rate																	
Falk Vice President	\$375		12.0	1.0				1.0	14.00		0	\$4,500	\$375	\$0	\$0	0	375	5,250
eehan Sr. Vice-Presider	\$400	3.5	81.8	89.5	7.3	5.5	1.5	4.5	193.50	1,4	1,400 \$	\$32,700	\$35,800	\$2,900	\$2,200	600	1,800	77,400
_vans Sr. Analyst	\$235					38.5	20.0	34.3	92.75		0	\$0	\$0	\$0	\$9,048	4,700	8,049	21,796
Strunk Sr Consultant	\$300	9.0	171.5	218.0	15.5	45.5	43.0	26.0	528.50	2,7	2,700 \$	\$51,450	\$65,400	\$4,650	\$13,650	12,900	7,800	158,550
Fraser Sr Consultant	\$340		16.5	1.3	7.5				25.25		0	\$5,610	\$425	\$2,550	\$0	0	.0	8,585
Berry Sr Consultant	\$275		1.0						1.00		0	\$275	\$0	\$0	\$0	0	0	\$275
2.	\$125		1.0	0.5					1.50		0	\$125	\$63	\$0	\$0	0	0	188
Cain Consultant	\$220		47.3	46.8					94.00		0	\$10,395	\$10,285	\$0	\$0	0	0	20,680
Hankinson Consultant	\$200			52.5					52.50		0	\$0	\$10,500	\$0	\$0	0	0	10,500
Galindo Computer	\$140			3.0					3.00		0	\$0	\$420	\$0	\$0	0	0	420
Geffert Associate Analys	\$140	4.8	148.8	202.5	2.0	32.8	15.8	22.8	429.25	6	665 \$	\$20,825	\$28,350	\$280	\$4,585	2,205	3,185	60,095
Shchuchinov Associate Analys	\$170						2.0		2.00		0	\$0	\$0	\$0	\$6	340	0	340
Thornton Associate Analys	\$125		5.0						5.00		0	\$625	\$0	\$0	\$0	0	0	625
		17.3	484.8	615.0	32.3	122.3	82.3	88.5	1442.25	\$4,765		\$126,505	\$151,618 \$10,380 \$29,483 \$20,745	\$10,380	\$29,483	\$20,745	\$21,209	\$21,209 \$364,704
Number of People		3	9	9	4	4	5	5										
														NERA	s Scope o	NERA's Scope of Employment	ment	
Totals by Position Ho	Hours 3	% Hours	파	Fees 2	% of Fees	—	Totals by Category	Catego	15	Hours		Fees	NERA's services involved a benchmark analysis to	rvices i	nvolved	a bench	mark an	alysis to
Sr. Vice President	193.50	13.42%		77,400	21.22%	P	Preparation/Filing of	/Filing o	Ť			<u>a</u> .	demonstrate to FERC that the proposed power sales	e to FEI	C that	the prop	osed pov	ver sales
Vice President	14.00	0.97%		5,250	1.44%		Benchmark Testimony	k Testimo	уny			ע	greement	hatwaan	DC&E a	nd new s	eteiliine C	FN is as
. Consultants	554.75	38.46%		167,410	45.90%		(Sept - Nov, 2001)	v, 2001)		11:	1117.0	282,888	282,888					
c. Analysts	92.75	6.43%		21,796	5.98%							-	favorable to buyer as contracts that might be obtained	o buyer	as contra	cts that i	might be	obtained
Consultants	146.50	10.16%		31,180	8.55%	٦	Post-Filing Support of	Support o	¥			Hr.	from non-affiliates at market terms. In other words,	uffiliates	at marke	et terms.	In othe	r words,
Associate Analysts	436.25	30.25%		61,060	16.74%		Benchmark Testimony	k Testimo	лy			-	PG&E's proposed power sales agreement with GEN must	oged po	wer sale	s agreeme	ent with C	EN must
Librarian	1.50	0.10%		188	0.05%		(Dec, 01 - March, 2002)	March, 20)02)	ယ္သ	325.3	81,816	,	1				11
Computer Person	3.00	0.21%	ı	420	0.12%								be proven to be just and reasonable before the FERC will	ne just	and reas	onable be	TOIG THE L	EXC WIII
	1,442.3 100.00%	00.00%		\$364,704 100.00%	00.00%					14	1442.3	364,704 a	\$364,704 approve it under Section 205 of the Federal Power Act.	under Sec	tion 205	of the Fed	eral Powe	ar Act.